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JUDGE BUCHWALD O7 CV 10931

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

TERWIN ADVISORS LLC,

Plaintiff,

-against-

WESTSTAR MORTGAGE, INC.,

Defendant.

07 Civ. ____()

Rule 7.1 Statement

Pursuant to Fed. R. Civ. P. 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Terwin Advisors LLC, a nongovernmental corporate party, certifies that no publicly held corporation holds ten (10) percent or more of its stock.

Dated: November 30, 2007

MILLER & WRUBEL P.C.

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